

59-10-1317 Contribution to Youth Character Organization Restricted Account.

- (1) Except as provided in Section 59-10-1304, for a taxable year beginning on or after January 1, 2013, a resident or nonresident individual who files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
 - (a) deposited into the Youth Character Organization Restricted Account created in Section 35A-8-2003; and
 - (b) expended as provided in Title 35A, Chapter 8, Part 20, Youth Character Organization Restricted Account Act.
- (2) The commission shall:
 - (a) determine the total amount of contributions designated in accordance with this section for a taxable year; and
 - (b) credit the amount described in Subsection (2)(a) to the Youth Character Organization Restricted Account.

Enacted by Chapter 338, 2013 General Session